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## Directorate General of Foreign Trade
## (PRC Section)

## Minutes of the Policy Relaxation Committee Meeting
## Held on 13.04.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

### Meeting No.02/AM23 held on 13.04.2022

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri AkashTaneja — Addl. DGFT
4. Shri Amiya Chandra — Addl. DGFT
5. Dr. Ashis K. Dash — Jt. DGFT
6. Dr. Praveen Kumar — Dy. DGFT

**Following cases were discussed. The decision taken on the individual cases are as under:-**

| S. No | Name of the firm | Case No. |
|---|---|---|
| 1. | M/s. The Indian Hotels Company Ltd., New Delhi | 1 |
| 2. | M/s. Rathna Packaging India Pvt. Ltd., Bangalore | 2 |
| 3. | M/s. Glenmark Pharmaceuticals Ltd., Mumbai | 3 |
| 4. | M/s. Veeaar FabwarePvt. Ltd., Ghatkopar | 4 |
| 5. | M/s. Basf India Ltd., Mumbai | 5 to 8 |
| 6. | M/s. Hindustan Mint and Agro Products Pvt. Ltd., UP | 9 |
| 7. | M/s BMW India Pvt. Ltd., Gurgaon | 10 & 11 |
| 8. | M/s. National Textile Corporation Ltd., Hassan | 12 & 13 |
| 9. | M/s. Robust Hotels Pvt. Ltd., Chennai | 14 |
| 10. | M/s. Brij Raj Holdings, New Delhi | 15 |
| 11. | M/s. Hindustan Unilever Ltd., Mumbai | 16 |
| 12. | M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik | 17 & 18 |
| 13. | M/s. Sun Pharmaceutical Industries Ltd., New Delhi | 19 |
| 14. | M/s. Alkem Laboratories Ltd., Mumbai | 20 |
| 15. | M/s. Manitou Equipment India Pvt. Ltd., New Delhi | 21 |
| 16. | M/s. Motherson Sumi Systems Ltd., Noida | 22 |
| 17. | M/s. Motherson Sumi Systems Ltd., Mumbai | 23 |
| 18. | M/s. WEG Industries (India) Pvt. Ltd., Bengaluru | 24 |
| 19. | M/s. Haldia Petrochemicals Ltd., Kolkata | 25 |
| 20. | M/s. Waaree Energies Ltd., Mumbai | 26 |
| 21. | M/s. Chirag Udyog, Delhi | 27 |
| 22. | M/s. Worldfa Exports Pvt. Ltd., New Delhi | 28 |
| 23. | M/s. Royals International Trade & Allied Products Pvt. Ltd., Kerala | 29 |

| | | |
|---|---|---|
| 24. | M/s. Phoenix Overseas Ltd., Kolkata | 30 |
| 25. | M/s. Phoenix Lamps Ltd., Noida | 31 |
| 26. | M/s. Esco Couplings & Transmissions Pvt. Ltd., Bengaluru | 32 |
| 27. | M/s. Asian Star Enterprise, Kolkata | 33 |
| 28. | M/s. Sanjivani Paranteral Ltd., Mumbai | 34 |
| 29. | M/s. Sanchita Marine Products Pvt. Ltd., Mumbai | 35 & 36 |
| 30. | M/s. Sanchita Frozen Foods Pvt. Ltd., Mumbai | 37 |
| 31. | M/s. Atlas Machines (India), Mumbai | 38 |
| 32. | M/s. Amico Pharma, Mumbai | 39 |
| 33. | M/s. General Export Enterprises, Mumbai | 40 |
| 34. | M/s. Jai Gurudev Industries & Warehousing, Jalgaon | 41 |
| 35. | M/s. INOXPA India Pvt. Ltd., Pune | 42 |
| 36. | M/s. Ronak Beautycare Pvt. Ltd., Vadodara | 43 |
| 37. | M/s. Bengal Quality Metal Products Pvt. Ltd., West Bengal | 44 |
| 38. | M/s. Magellan Aerospace (Tumkur) Pvt. Ltd., Tumkur | 45 |
| 39. | M/s. Aptiv Connection Systems India Pvt. Ltd., Kerala | 46 |
| 40. | M/s. Mikrotek Machines Ltd., Bangalore | 47 |
| 41. | M/s. Poddar Pigments Ltd., Jaipur | 48 |
| 42. | M/s. Clamp International, Bangalore | 49 |
| 43. | M/s. Mahaan Exports, Mumbai | 50 |
| 44. | M/s. Deepmala Marine Exports, Veraval | 51 |
| 45. | M/s. ITC Ltd., Secunderabad | 52 to 53 |
| 46. | M/s. ITC Ltd., Chennai | 54 to 58 |
| 47. | M/s. ITC Ltd., Secunderabad | 59 to 67 |
| 48. | M/s. Aeons Global Packaging, Mumbai | 68 |
| 49. | M/s. Jem Impex, Mumbai | 69 |
| 50. | M/s. Ginni Filaments Ltd., Noida | 70 |
| 51. | M/s. Technocraft Industries (India) Ltd., Mumbai | 71 |
| 52. | M/s. Amsar Goa Pvt. Ltd., Goa | 72 |
| 53. | M/s. Maity International, Kolkata | 73 |
| 54. | M/s. Apex Exports, Kolkata | 74 |
| 55. | M/s. Macbrout Engineering Pvt. Ltd., Goa | 75 |
| 56. | M/s. Isma Impex, Mumbai | 76 |
| 57. | M/s. Deutsche Labs Inc., Ahmedabad | 77 |

**Case No. 01 M/s. The Indian Hotels Company Ltd., New Delhi**
F. No.HQRPRCAPPLY00296522AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 79 SFIS scrips.**

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.35) wherein the Committee decided to reject the case. The applicant stated that they were issued 95 SFIS licenses for Rs.30.74 crores on 26.11.2018 and these are valid till 25.11.2020. Their average usage is Rs.1.25 crores per month. However, in the last 8 months they have hardly used the licenses as only handful of their hotels were kept open for long stayers and medical fraternity. The hotels are now slowly opening and have started doing little business. Since the occupancies in the hotels are low to very low and the revenue earned is also low, the hotels cannot import foods and beverage items or import capital goods to start renovations that were planned. The balance on the licenses is Rs.13 crore approximately as on 31.08.2020. They cannot be used by 25.11.2020 which is the expiry date of these scrips. The travel experts feel that it will take at least one year or more for hotels to start getting business that will once again allow them the luxury to start normal spending and go in for imports. Hence, requested for extension by a year since they do not know the normal hotel operations will resume which will necessitate an import.

List of 79 SFIS Scrips.

| Sl.No. | SFIS License No. | Date of issued | Sl.No. | SFIS License No. | Date of issued |
|---|---|---|---|---|---|
| 1 | 0510408499 | 26-11-2018 | 41 | 0510408574 | 26-11-2018 |
| 2 | 0510408500 | 26-11-2018 | 42 | 0510408576 | 26-11-2018 |
| 3 | 0510408501 | 26-11-2018 | 43 | 0510408578 | 26-11-2018 |
| 4 | 0510408502 | 26-11-2018 | 44 | 0510408579 | 26-11-2018 |
| 5 | 0510408503 | 26-11-2018 | 45 | 0510408580 | 26-11-2018 |
| 6 | 0510408504 | 26-11-2018 | 46 | 0510408581 | 26-11-2018 |
| 7 | 0510408510 | 26-11-2018 | 47 | 0510408585 | 26-11-2018 |
| 8 | 0510408511 | 26-11-2018 | 48 | 0510408586 | 26-11-2018 |
| 9 | 0510408512 | 26-11-2018 | 49 | 0510408588 | 26-11-2018 |
| 10 | 0510408517 | 26-11-2018 | 50 | 0510408591 | 26-11-2018 |
| 11 | 0510408518 | 26-11-2018 | 51 | 0510408592 | 26-11-2018 |
| 12 | 0510408520 | 26-11-2018 | 52 | 0510408593 | 26-11-2018 |
| 13 | 0510408521 | 26-11-2018 | 53 | 0510408594 | 26-11-2018 |
| 14 | 0510408522 | 26-11-2018 | 54 | 0510408595 | 26-11-2018 |
| 15 | 0510408523 | 26-11-2018 | 55 | 0510408596 | 26-11-2018 |
| 16 | 0510408524 | 26-11-2018 | 56 | 0510408597 | 26-11-2018 |
| 17 | 0510408527 | 26-11-2018 | 57 | 0510408598 | 26-11-2018 |
| 18 | 0510408528 | 26-11-2018 | 58 | 0510408599 | 26-11-2018 |
| 19 | 0510408532 | 26-11-2018 | 59 | 0510408601 | 26-11-2018 |
| 20 | 0510408533 | 26-11-2018 | 60 | 0510408602 | 26-11-2018 |
| 21 | 0510408535 | 26-11-2018 | 61 | 0510408607 | 26-11-2018 |
| 22 | 0510408537 | 26-11-2018 | 62 | 0510408608 | 26-11-2018 |
| 23 | 0510408538 | 26-11-2018 | 63 | 0510408609 | 26-11-2018 |
| 24 | 0510408539 | 26-11-2018 | 64 | 0510408610 | 26-11-2018 |
| 25 | 0510408540 | 26-11-2018 | 65 | 0510408611 | 26-11-2018 |
| 26 | 0510408542 | 26-11-2018 | 66 | 0510408612 | 26-11-2018 |
| 27 | 0510408543 | 26-11-2018 | 67 | 0510408613 | 26-11-2018 |
| 28 | 0510408544 | 26-11-2018 | 68 | 0510408616 | 26-11-2018 |
| 29 | 0510408545 | 26-11-2018 | 69 | 0510408617 | 26-11-2018 |
| 30 | 0510408546 | 26-11-2018 | 70 | 0510408618 | 26-11-2018 |
| 31 | 0510408552 | 26-11-2018 | 71 | 0510408619 | 26-11-2018 |
| 32 | 0510408557 | 26-11-2018 | 72 | 0510408620 | 26-11-2018 |
| 33 | 0510408558 | 26-11-2018 | 73 | 0510408621 | 26-11-2018 |
| 34 | 0510408559 | 26-11-2018 | 74 | 0510408622 | 26-11-2018 |

| | | | | | |
|---|---|---|---|---|---|
| 35 | 0510408566 | 26-11-2018 | 75 | 0510408624 | 26-11-2018 |
| 36 | 0510408569 | 26-11-2018 | 76 | 0510408625 | 26-11-2018 |
| 37 | 0510408570 | 26-11-2018 | 77 | 0510408626 | 26-11-2018 |
| 38 | 0510408571 | 26-11-2018 | 78 | 0510408628 | 26-11-2018 |
| 39 | 0510408572 | 26-11-2018 | 79 | 0510408629 | 26-11-2018 |
| 40 | 0510408573 | 26-11-2018 | | | |

**Decision:** The Committee reviewed and examined the case on the basis of justification submitted by the firm. The Committee noted that the business of the Hotel Industry has been affected very badly in the last 2 years due to Covid-19 Pandemic and moreover these SFIS scrips are not transferrable unlike SEIS scrips. Accordingly, the Committee decided to allow revalidation of above mentioned 79 SFIS scrips for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/CLA-New Delhi)**

**Case No. 02 M/s. Rathna Packaging India Pvt. Ltd., Bangalore**
F. No.HQRPRCAPPLY00329413AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 23 MEIS Scrips.**

The applicant stated that they have imported 9 shipments through Chennai customs / port during the period of 30.11.2017 to 30.06.2018 which were supposed to clear under benefit of FTA Certificate of Origin vide Customs Notification No.010/2008 dated 15.01.2008. However, by oversight, the said 9 Bill of Entries was cleared under MEIS scrips. In order to regularize the said error and wanting to utilize the MEIS benefits for forth coming shipments which is originating from Qatar, they have approached Chennai customs authority and requested to re-assess or amend the said Bill of Entries. The re-assessment request has been accepted by the customs after long legal battle during the period 13.08.2019 to 29.10.2019. Finally, the customs have re-assessed all the 9 Bill of Entries as per Order No.41186/2019 dated 29.10.2019 passed by the Hon'ble Tribunal on 24.11.2020. Hence, they are requesting for revalidation of 23 MEIS ScripsNo.(i) 0719023434 dated 13.11.2017, (ii) 0719024586 dated 19.12.2017, (iii) 0719024655 dated 21.12.2017, (iv) 0719024527 dated 19.12.2017, (v) 0719024534 dated 19.12.2017, (vi) 0719024654 dated 21.12.2017, (vii) 0719024813 dated 27.12.2017, (viii) 0719023275 dated 07.11.2017, (ix) 0719024530 dated 19.12.2017, (x) 0719024646 dated 21.12.2017, (xi) 0719024678 dated 21.12.2017, (xii) 0719026100 dated 13.02.2018, (xiii) 0719027278 dated 19.03.2018, (xiv) 0719024536 dated 19.12.2017, (xv) 0719026102 dated 12.02.2018, (xvi) 0719026559 dated 26.02.2018, (xvii) 0719027280 dated 19.03.2018, (xviii) 0719027282 dated 19.03.2018, (xix) 0719027283 dated 19.03.2018, (xx) 0719027289 dated 19.03.2018, (xxi) 0719027285 dated 19.03.2018, (xxii) 0719029868 dated 28.05.2018 and (xxiii) 0719029870 dated 28.05.2018..

**Decision:** The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly decided to accede to the request of the firm and allowed revalidation against above mentioned 23 MEIS scrips for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Bangalore)**

**Case No. 03 M/s. Glenmark Pharmaceuticals Ltd., Mumbai**
F. No.HQRPRCAPPLY00217278AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0319205606 dated 02.01.2019.**

The applicant stated that they have obtained the said MEIS scrip of Rs.49,98,680/- from RA, Mumbai on 02.01.2019 and utilized it towards payment of custom duty of Rs.25,251,051/-.There was balance of Rs.24,77,665/- in their scrip and they have submitted the original MEIS scrip to RA vide their letter dated 20.06.2019 towards payment of composition fees for redemption of their Advance Authorization No.0310806989 dated 10.08.2016. Due to covid pandemic and shortage of DGFT staff, they have received their MEIS scrip back from RA letter dated 21.09.2021 which they have received at counter on 15.10.2021. Meanwhile, their MEIS scrip expired on 01.01.2021. Hence, they are requesting to revalidate the MEIS scrip no.0319205606 dated 02.01.2019 for six months.

**<u>Decision:</u>** The Committee examined the case on the basis of submission made by the firm along with the report received from RA, Mumbai and discussed the matter at length. It observed that there is merit in the case as scrip remained in custody of RA, Mumbai for more than 2 year. Accordingly, it decided to accede to the request and allowed revalidation of MEIS Scrip No.0319205606 dated 02.01.2019for a further period of 6 months from the date of endorsement to utilize the balance MEIS amount. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

**Case No. 04 M/s. Veeaar Fabware Pvt. Ltd., Ghatkopar**
F. No.HQRPRCAPPLY00386745AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS License No.0319162180 dated 24.04.2018.**

This is the review case of PRC Meeting No.19/AM22 dated 30.12.2021 (Case No.29) wherein the Committee has decided to reject the case. The applicant stated that due to covid-19 pandemic, there were no flights and imports were going on in all over the world. Due to these, they could not utilize the said scrip in time for any import shipment. In 2019 Covid-19 brought out during which all the industries and business were brought to a standstill and facing a very tough period wherein survival was of key importance, the businesses of hotels and hospitality, travel industry, fashion industry, etc. who are their main end used industries was very low. The export import business volumes were negligible during this period and also there was shortage of skilled labourers during the pandemic period. Hence, they are requesting for revalidation of subject MEIS license.

**Decision**: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.19/AM22 dated 30.12.2021(Case no.29).

**(Action: Applicant)**

**Case No. 05 M/s. Basf India Ltd., Mumbai**
F. No.HQRPRCAPPLY00387531AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0319267872 dated 31.12.2019.**

The applicant stated that during their internal audit/review, they noticed that they could not utilize the said MEIS scrip amount for payment of custom duty within the original due date of scrip which was valid till 30.12.2021. They could not utilize the scrip as the scrip was lying in their office and all the relevant staff was working from home until 14.02.2022 as the government was encouraging for work from home to control the spread of corona virus. Hence, they are requesting for revalidation of MEIS scrip No.0319267872 dated 31.12.2019 for the period of six months.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 06 M/s. Basf India Ltd., Mumbai**
F. No.HQRPRCAPPLY00387532AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0319250092 dated 19.09.2021.**

The applicant stated that during their internal audit/review, they noticed that they could not utilize the said MEIS scrip amount for payment of custom duty within the original due date of scrip which was valid till 18.09.2021. They could not utilize the scrip as the scrip was lying in their office and all the relevant staff was working from home until 14.02.2022 as the government was encouraging for work from home to control the spread of corona virus. Hence, they are requesting for revalidation of MEIS scrip No.0319250092 dated 19.09.2021for the period of six months.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 07 M/s. Basf India Ltd., Mumbai**
F. No.HQRPRCAPPLY00387534AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of SEIS Scrip No.0319221616 dated 05.04.2019.**

The applicant stated that during their internal audit/review, they noticed that they could not utilize the said SEIS scrip amount for payment of custom duty within the original due date of scrip which was valid till 04.05.2021. They could not utilize the scrip as the scrip was lying in their office and all the relevant staff was working from home until 14.02.2022 as the government was encouraging for work from home to control the spread of corona virus. Hence, they are requesting for revalidation of SEIS scrip No.0319221616 dated 05.04.2019for the period of six months.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 08 M/s. Basf India Ltd., Mumbai**
F. No.HQRPRCAPPLY00387535AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0319221617 dated 04.05.2019.**

The applicant stated that during their internal audit/review, they noticed that they could not utilize the said MEIS scrip amount for payment of custom duty within the original due date of scrip which was valid till 04.05.2021. They could not utilize the scrip as the scrip was lying in their office and all the relevant staff was working from home until 14.02.2022 as the government was encouraging for work from home to control the spread of corona virus. Hence, they are requesting for revalidation of MEIS scrip No.0319221617 dated 04.05.2019for the period of six months.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 09 M/s. Hindustan Mint and Agro Products Pvt. Ltd., UP**
F. No.HQRPRCAPPLY00071902AM21
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 2 FPS Scrip No. (i) 2919009658 dated 27.02.2017 and (ii) 2919009659 dated 27.02.2017 and 1 MEIS Scrip No.2919010842 dated 30.06.2017.**

This is the review case of PRC Meeting No.06/AM22 dated 13.07.2021 wherein the applicant had sought for the Personal Hearing but could not attend the same and therefore the Committee has decided to defer the case. The applicant stated that during the validity period of all the licenses, their firm was under the Customs alert vide letter No.S-5/MISC.154/2017-18/LIC.JNCH dated 23.11.2017 and it was removed on 20.06.2020.Hence, they are requesting to revalidation 2 FPS scrip no. (i) 2919009658 dated 27.02.2017 and (ii) 2919009659 dated 27.02.2017 and 1 MEIS scrip No.2919010842 dated 30.06.2017 up to 30.06.2021.

**Decision:** The Committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

**(Action: Applicant/PRC)**

**Case No. 10 M/s BMW India Pvt. Ltd., Gurgaon**
F. No. HQRPRCAPPLY00190994AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of SEIS Scrip No.0719043605 dated 10.06.2019.**

The applicant stated that they have obtained the duty credit scrips from the third party vendor during the period May 2019 to June 2019 having validity of 2 years. They could not utilize the said scrip due to disruption in supply chain and production due to outbreak of covid-19 pandemic. There was a strict lockdown imposed by the government in the state which resulted in disruption of company's business. The plants as well as the offices of the company were inoperative for a long period. Even up till August 2021, the state of Tamil Nadu was under lockdown. The offices of the company were not operating at their full capacity till June 2021 and most if the staff including the logistics team was working from home. Also one of their employees who handle this work got infected by covid-19 and was not able to work till 02.06.2021. These circumstances were beyond their control. Hence, they are requesting for revalidation of SEIS scrip no.719043605 dated 10.06.2019 for the period of nine to twelve months.

**Decision**: The Committee examined the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 11 M/s BMW India Pvt. Ltd., Gurgaon**
F. No.HQRPRCAPPLY00191138AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 5 MEIS Scrip No.(i) 0319229304 dated 23.05.2019, (ii)0319230735 dated 31.05.2019, (iii) 0319230711 dated 31.05.2019, (iv) 0519167594 dated 07.05.2019 and (v) 3719011110 dated 30.08.2019.**

The applicant stated that they have obtained the duty credit scrips from the third party vendor during the period May 2019 to June 2019 having validity of 2 years.

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They could not utilize the said scrip due to disruption in supply chain and production due to outbreak of covid-19 pandemic. There was a strict lockdown imposed by the government in the state which resulted in disruption of company's business. The plants as well as the offices of the company were inoperative for a long period. Even up till August 2021, the state of Tamil Nadu was under lockdown. The offices of the company were not operating at their full capacity till June 2021 and most if the staff including the logistics team was working from home. Also one of their employees who handle this work got infected by covid-19 and was not able to work till 02.06.2021. With regard to scrip no.3719011110 dated 30.08.2019 having validity till 28.08.2021, a Bill of entry no.5064046 dated 16.08.2021 was filed but due to some technical error, the bill of entry was not getting processed in the Appraiser Officer system. Therefore, the officer removed the details of duty scrip while processing the BOE on 27.08.2021 for payment on merits i.e. without utilization of duty credit scrip. Thus, the said scrip cannot be utilized. These all the circumstances were beyond their control. Hence, they are requesting for revalidation of above 5 MEIS scrips.

**Decision**: The Committee examined the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

**(Action: Applicant)**

**Case No. 12 M/s. National Textile Corporation Ltd., Hassan**
F. No.HQRPRCAPPLY00223144AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 3 MEIS Scrip No.(i) 3919011528 dated 25.10.2019, (ii) 3919011532 dated 28.10.2019 and (iii) 3919011527 dated 25.10.2019.**

The applicant stated that New Minerva Mills, Hassan is the unit of National Textile Corporation Limited, a Public Sector Undertaking under Government of India, Ministry of Textiles. Due to the spread of Covid -19 pandemic situation in India, their unit was under lockdown from 23.03.2020 and has started operation only in December 2020. Due to the long lockdown period, they were not in a position to utilize any of the MEIS scrips issued to them. Hence, they are requesting for revalidation of all the 3 MEIS scrip no. (i) 3919011528 dated 25.10.2019, (ii) 3919011532 dated 28.10.2019 and (iii) 3919011527 dated 25.10.2019 for the period of one year.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 13 M/s. National Textile Corporation Ltd., Hassan**
F. No.HQRPRCAPPLY00265951AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 3 MEIS Scrips No.(i) 3919011867 dated 28.11.2019, (ii) 3919011868 dated 28.11.2019 and (iii) 3919011869 dated 28.11.2019.**

The applicant stated that New Minerva Mills, Hassan is the unit of National Textile Corporation Limited, a Public Sector Undertaking under Government of India, Ministry of Textiles. Due to the spread of Covid -19 pandemic situation in India, their unit was under lockdown from 23.03.2020 and has started operation only in December 2020. Due to the long lockdown period, they were not in a position to utilize any of the MEIS scrips issued to them. Hence, they are requesting for revalidation of all the 3 MEIS scrip no. (i) 3919011867 dated 28.11.2019, (ii) 3919011868 dated 28.11.2019 and (iii) 3919011869 dated 28.11.2019 for the period of one year.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 14 M/s. Robust Hotels Pvt. Ltd., Chennai**
F. No.HQRPRCAPPLY00266125AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 3 SEIS Scrips No. (i) 0419073185 dated 14.11.2019, (ii) 0419073186 dated 14.11.2019 and (iii) 0419073187 dated 14.11.2019.**

The applicant stated that they were engaged in the business of providing hospitality services. Their major customers include foreigners who visit India for various purposes and dues for the hospitality services provide by them are remitted in foreign currencies using the forex credit cards. They have obtained 3 SEIS scrips in the year 2017-18 which were valid up to 14.11.2021. They have utilized the scrip for import of liquor and other item for human consumption and they adjust the duty credit scrip against the import duties leviable on those items. Further, they have stated that during the period of March 2020 to till date, their industry had faced a major catastrophe to their business due to covid-19 pandemic situation. The government has imposed various stages of lockdown during the said period and liquor sale was completely suspended for an extended period of time. There was complete lockdown imposed by the government during March 2020 to September 2020 and from April 2021 to June 2021, wherein they had to close the hotel and bar completely and therefore, there was no sale of liquor. However, as the situations are resuming to normalcy, the liquor sale has seen a boost. Hence, to utilize the balance un-utilized amount against the said scrips they are requesting for revalidation of 3 SEIS scrips no. (i) 0419073185 dated 14.11.2019, (ii) 0419073186 dated 14.11.2019 and (iii) 0419073187 dated 14.11.2019 for the period of 12 months.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 15 M/s. Brij Raj Holdings, New Delhi**
F. No.HQRPRCAPPLY00273794AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 2 MEIS Licenses No.(i) 3919010064 dated 14.06.2019 and (ii) 0519178385 dated 16.07.2019.**

The applicant stated that they have purchased the said MEIS licenses but they could not utilize both the scrips due to corona problem. Their shipment which was supposed to reach on 10.07.2021 against MEIS license no.0519178385 dated 16.07.2019, same got delayed for one month. Also their managing partner got infected by corona and could not be able to work from 01.04.2021 to 30.07.2021. Hence, they are requesting for revalidation of 2 MEIS licenses no. (i) 3919010064 dated 14.06.2019 and (ii) 0519178385 dated 16.07.2019 for the period of three months.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 16 M/s. Hindustan Unilever Ltd., Mumbai**
F. No.HQRPRCAPPLY00303977AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 3 MEIS Scrips No. (i) 0319247826 dated 03.09.2019, (ii) 0319248701 dated 11.09.2019 and (iii) 0319247838 dated 03.09.2019.**

The applicant stated that the unprecedented situation of covid-19 pandemic have impacted the global trade badly and especially movement and schedule arrival of import shipments from China. They have filed 2 Bill of Entries no.5249052 dated 30.08.2021 and 5246905 dated 30.08.2021 in advance under MEIS scrip as they were expecting their import shipment of tomato paste (15 containers) to be arrive on 10.08.2021. However, due to the covid breakdown, their shipment finally arrived at destination port on 04.10.2021. Since, the period of 30 days for regularizing the advances bill of entry was over, the EDI system cancelled the BOE automatically. Meanwhile, their scrips also expired on 02.09.2021 and 10.09.2021 respectively. Since, the cancellation of BOE was automatic and beyond their control, the situation is similar to expiry of scrip while in custody of customs. Hence, they are requesting for revalidation of 3 MEIS Scrips No. (i) 0319247826 dated 03.09.2019, (ii) 0319248701 dated 11.09.2019 and (iii) 0319247838 dated 03.09.2019for three months.

**Decision**: The Committee examined the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 17 M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik**
F. No.HQRPRCAPPLY00325720AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0319261107 dated 27.11.2019.**

The applicant stated that they have transferred the duty scrips to M/s. Emerson Process Management India Pvt. Ltd. holding and have accordingly raised their invoice no.2020100001 dated 11.12.2020 and received the payment against such invoice on 06.04.2021, pending online transfer of the scrip to them. Since March 2021, they have been trying to transfer the aforesaid MEIS scrip through the "Scrip Management System" in DGFT online portal. However, initially, they were informed by the office of DGFT that the scrip was not able to be transferred as the system did not allow transfer of scrip through a difference DSC than that which was used for applying for these scrip. Also the DSC of the director which was used to apply for the scrip had expired by the time they could use it for transfer and they were using a valid DSC of the authorized signatory while transferring the duty credit scrip. They were relentlessly following up with DGFT through online tickets and also by meeting the helpdesk. Then they also tried to transfer the scrip using Adhar based verification system. Due to all these issues, the validity of the said scrip got expired on 26.11.2021 and due to the technical glitches / issues; they were not able to transfer the scrip online. Hence, they are requesting for revalidation of MEIS scrip no.0319261107 dated 27.11.2019 for the period of six months.

**<u>Decision</u>:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 18 M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik**
F. No.HQRPRCAPPLY00325756AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0319269837 dated 09.01.2020.**

The applicant stated that they have transferred the duty scrips to M/s. Emerson Process Management India Pvt. Ltd. holding and have accordingly raised their invoice no.2020100001 dated 11.12.2020 and received the payment against such invoice on 06.04.2021, pending online transfer of the scrip to them. Since March 2021, they have been trying to transfer the aforesaid MEIS scrip through the "Scrip Management System" in DGFT online portal. However, initially, they were informed by the office of DGFT that the scrip was not able to be transferred as the system did not allow transfer of scrip through a difference DSC than that which was used for applying for these scrip. Also the DSC of the director which was used to apply for the scrip had expired by the time they could use it for transfer and they were using a valid DSC of the authorized signatory while transferring the duty credit scrip. They were relentlessly following up with DGFT through online tickets and also by meeting the helpdesk. Then they also tried to transfer the scrip using Adhar based verification system. Due to all these issues, the validity of the said scrip got expired on 09.01.2022 and due to the technical glitches / issues; they were not able to transfer the scrip online. Hence, they are requesting for revalidation of MEIS scrip no.0319269837 dated 09.01.2020for the period of six months.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 19 M/s. Sun Pharmaceutical Industries Ltd., New Delhi**
F. No.HQRPRCAPPLY00370859AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0519197402 dated 06.12.2019.**

The applicant stated that the said scrip was issued in the month of December 2019 through EDI module. In the meantime, a Trade Notice No.03/2015-2020 dated 03.04.2019 was issued by DGFT informing discontinuation of physical copy of MEIS/SEIS scrip for EDI ports with effect from 10.04.2019. However, at the time of their application will receive in physical copy. This led to missing out of PDF copy of MEIS scrip from DGFT portal since no communication of online copy of scrip was issued for old applications from RA office. Accordingly, they have sent the reminder to RA with regard to pending issuance of MEIS. It was then informed to them that their case has been cleared by issuing the PDF copy scrip in December 2019 itself. Further, due to covid-19 pandemic situation, their office was closed and they were working from home and they could not approach RA for same. Hence, they are requesting for revalidation of MEIS scrip no.0519197402 dated 06.12.2019 for the period of 3 months.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 20 M/s. Alkem Laboratories Ltd., Mumbai**
F. No.HQRPRCAPPLY00380757AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of 23 MEIS Licenses.**

This is the review case of PRC Meeting No.12/AM22 dated 28.09.2021 (Case No.06) wherein the Committee has decided to reject the case. The applicant stated that during the year 2018 & 2019, they have obtained total 103 MEIS scrips out of which 80 scrips were fully utilized and the balance 23 scrips remained fully / partially unutilized which were expired during the period February to May 2021. In the year 2020, their employee who handles all these work got serious health issues and was not able to work. Further, he had expired and there was no one to assist him. Therefore, all their day to day import/export activities were seriously hampered. Also due to covid-19 pandemic their work got hampered. Hence, they are requesting for revalidation of 23 MEIS licenses.

**Decision**: The Committee reviewed and examined the case on the basis of justification furnished by the firm and found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.12/AM22 dated 28.09.2021(Case no.06).

**(Action: Applicant)**

**Case No. 21 M/s. Manitou Equipment India Pvt. Ltd., New Delhi**
F. No.HQRPRCAPPLY00151951AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: Revalidation of MEIS Scrip No.0519178633 dated 17.07.2019.**

The applicant stated that due to covid-19, they have postponed their import shipments and meanwhile the said scrip got expired. Therefore, they could not utilize the balance amount of Rs.1,87,332/-. Hence, they are requesting for revalidation of MEIS Scrip no.0519178633 dated 17.07.2019.

**Decision**: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 22 M/s. Motherson Sumi Systems Ltd., Noida**
F. No.HQRPRCAPPLY00292111AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against Shipping Bill No.2346613 dated 22.01.2018.**

The applicant stated that the shipping bill no.2346613 dated 22.01.2018 was uploaded online by customs authority on 24.03.2021. However, at the time of uploading the shipping bill, the LEO date of said shipping bill has been mistakenly mentioned as 18.03.2021 instead of 23.01.2018. Therefore, due to this error, they were not able to file their MEIS application for said shipping bill. Hence, they are requesting to allow MEIS benefit against shipping bill no.2346613 dated 22.01.2018.

**Decision:** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of shipping bill by the Customs in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the

request and allowed MEIS benefit against Shipping Bill No.2346613 dated 22.01.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.
**(Action: Applicant/ CLA-New Delhi/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 23 M/s. Motherson Sumi Systems Ltd., Mumbai**
F. No.HQRPRCAPPLY00299662AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 15 shipping bills.**

The applicant stated that they have received the payments on time from their buyers and the e-BRC's have also been uploaded by the Banker on time, however, due to the factor that these shipping bills have not been uploaded online by the Customs Authority, they could not able to avail the MEIS benefit against the same. They were in continuous follow up with the customs authority to get the shipping bills uploaded online but the same got delayed. Hence, they are requesting to allow the MEIS benefit against 15 shipping bills pertain during the period March 2018 to May 2020.

**Decision**: The Committee went through the statements made by the firm and observed that as indicated by the firm, Shipping bills have not been uploaded by customs so far. Unless these shipping bills are uploaded and transmitted to DGFT website, no further action can be taken. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 24 M/s. WEG Industries (India) Pvt. Ltd., Bengaluru**
F. No.HQRPRCAPPLY00292166AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 15 shipping bills without any late cut.**

The applicant stated that they were the manufacturer and exporter of engineering goods and claims the MEIS benefit against their goods. The e-BRC for the said 15 shipping bills was uploaded by the Bank after 3 years of shipping bills from LEO date. Further, the realization was also delayed due to covid-19 pandemic and closure of customer business due to the pandemic. The bank delayed the process due to the migration of account from the branch and system related issues. However, due to continuous follow up with the bank, the e-BRCs were issued but the same was delayed and the delay was beyond their control. Hence, they are requesting to allow MEIS benefit against 15 shipping bills no. (i) 9141683 dated 29.07.2016, (ii) 2508714 dated 29.11.2016, (iii) 4336054 dated 24.02.2017, (iv) 4336153 dated 24.02.2017, (v) 4347979 dated 24.02.2017, (vi) 4492547 dated 02.03.2017, (vii) 4659818 dated 10.03.2017, (viii) 4698196 dated 13.03.2017, (ix) 4698199 dated 13.03.2017, (x) 4809734 dated 17.03.2017, (xi) 4816572 dated 18.03.2017, (xii) 5068671 dated 29.03.2017, (xiii) 5680934 dated 26.04.2017, (xiv) 7150761 dated 04.07.2017 and (xv) 8542826 dated 08.09.2017 without any late cut.

**Decision:** The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to allow MEIS benefit of above mentioned 15 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ RA- Bangalore/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 25 M/s. Haldia Petrochemicals Ltd., Kolkata**
F. No. HQRPRCAPPLY00293316AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit manually against Shipping Bill No.1428257 dated 16.02.2020 as the same could not be transmitted to DGFT server due to some technical error.**

The applicant stated that they had exported Benzene (HS Code 29022000) under shipping bill no.1428257 dated 16.02.2020 and declared their intent to claim the MEIS benefit against the same. The practice that was followed by them was based on the suggestion of Kolkata customs in case of bulk liquid exports is that the quantity is finally amended on the shipping bill once the loading is completed by cancelling the original LEO and issuing a fresh LEO. In this case, the new patch upload was initiated by the customs EDI around the same and all post shipment amendments were disabled. Therefore, the said shipping bill was not been transmitted to DGFT server. This is purely the technical issue and the situation was beyond their control. Hence, they are requesting to allow manual MEIS benefit against shipping bill no.1428257 dated 16.02.2020.

**Decision:** The Committee observed that concerned shipping bill has not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 26 M/s. Waaree Energies Ltd., Mumbai**
F. No. HQRPRCAPPLY00296539AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 34 shipping bills for the period 01.02.2020 to 27.03.2020.**

The applicant stated that there was a split in the HS code for solar module from 85414011 to 85414012 by finance bill dated 01.02.2020 which came into immediate effect in customs system and the same was updated in DGFT server on 22.12.2020 vide Notification No.48/2015-2020, as with such effect they were supposed to file with amended HS code only in customs or else they would come into litigation for mis-declaration for using wrong HS code which earlier was 85414011. Further, they stated that as the MEIS applications filed from 01.02.2020 to 27.03.2020 were not considered by the DGFT, therefore, their application for 34 shipping bills was also not considered. Hence, they are requesting to allow MEIS benefit against 34 shipping bills for the period 01.02.2020 to 27.03.2020.

**Decision**: The Committee went through the submission made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC for taking the final decision.

**(Action: PC-3 Division/Applicant)**

**Case No. 27 M/s. Chirag Udyog, Delhi**
F. No. HQRPRCAPPLY00297226AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.(i) 3936109 dated 02.04.2018 and (ii) 4161977 dated 12.04.2018.**

The applicant stated that they are the manufacturer exporters of stainless steel houseware items. They have exported the goods against said shipping bills and they have received the payment on time i.e. on or before 3 years period. They have applied for e-BRC on time but due to some technical issue at the Bank's level and un-necessary delay by bank in uploading of BRC. Therefore, the e-BRC was generated after the period of 3 years from the exports due to which the shipping bills were expired and they were not able to file their MEIS application. The delay is caused because the bank has issued the e-BRC late and delay in uploading the same on DGFT portal which was beyond their control. Hence, they are requesting to allow MEIS benefit against 2 shipping bills no. (i) 3936109 dated 02.04.2018 and (ii) 4161977 dated 12.04.2018 without any late cut.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against 2 Shipping Bill No.(i) 3936109 dated 02.04.2018 and (ii) 4161977 dated 12.04.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ RA- Bangalore/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 28 M/s. Worldfa Exports Pvt. Ltd., New Delhi**
F. No.HQRPRCAPPLY00297583AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 7 Shipping Bill No.(i) 7814591 dated 04.08.2017, (ii) 8544996 dated 08.09.2017, (iii) 4374855 dated 21.04.2018, (iv)**

Ujjwal

**5713072 dated 21.06.2018, (v) 9910461 dated 15.11.2017, (vi) 9869832 dated 13.11.2017 and (vii) 9908817 dated 15.11.2017.**

The applicant stated that they are the manufacturer exporters of stainless steel houseware items. They have exported the goods against said shipping bills and they have received the payment on time i.e. on or before 3 years period. They have applied for e-BRC on time but due to some technical issue at the Bank's level and un-necessary delay by bank in uploading of BRC. Therefore, the e-BRC was generated after the period of 3 years from the exports due to which the shipping bills were expired and they could not able to file the MEIS application. The delay is caused because the bank has issued the e-BRC late and delay in uploading the same on DGFT portal which was beyond their control. Hence, they are requesting to allow MEIS benefit against above mentioned 7 shipping bills without any late cut.

**Decision:** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against the above mentioned 7 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ CLA-New Delhi/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 29 M/s. Royals International Trade & Allied Products Pvt. Ltd., Kerala**
F. No.HQRPRCAPPLY00298312AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 8968679 dated 13.04.2015, (ii) 9575088 dated 14.05.2014, (iii) 2434704 dated17.08.2015 and (iv) 6296073 dated 07.03.2016.**

The applicant stated that they have applied for MEIS File No.53/21/090/50174/AM17 including the said 4 shipping bills. Their exports for said shipping bills which were originally applied under the e-com no.53/08/001/87100/0469/8728 and they subsequently realized that the bank did not upload the e-BRC with full realization value and then they requested to RA Trivandrum to dis-allow these 4 shipping bills and issue the MEIS scrip for remaining shipping bills. Further, they re-applied under e-com no.53/08/001/87100/0497/8008 after the banker uploaded the fresh e-BRC with correct realization value but the application showed the old realization value only as the system did not allow attaching fresh BRC. They approached to DGFT through "contact@dgftservice" vide their complaint no.38443. They have been informed to submit the re-action letter from RA for completing this risk and RA has issued re-activation letter but thereafter they were not be able to file the MEIS application. Hence, they are requesting to allow MEIS benefit against 4 shipping bills no. (i) 8968679 dated 13.04.2015, (ii) 9575088 dated 14.05.2014, (iii) 2434704 dated 17.08.2015 and (iv) 6296073 dated 07.03.2016.

**Decision:** The Committee having examined the statement made by the applicant and discussed the matter at length. It observed that there is merit in the case and accordingly it decided to allow MEIS benefit against 4 Shipping Bill No.(i) 8968679 dated 13.04.2015, (ii) 9575088 dated 14.05.2014, (iii) 2434704 dated 17.08.2015 and (iv) 6296073 dated 07.03.2016without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ RA-Trivandrum/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 30 M/s. Phoenix Overseas Ltd., Kolkata**
F. No.HQRPRCAPPLY00311381AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 707644 dated 23.10.2019, (ii) 707175 dated 25.05.2018, (iii) 699736 dated 25.03.2018 and (iv) 699980 dated 04.02.2018.**

The applicant stated that they have exported their goods in the year 2017-18 and 2018-19 and realized the payment within the due time. But the bank did not issue the e-BRC on time and uploaded the e-BRC in the December 2021 which was after 3 years from the date of exports. Therefore, they could not able to file their MEIS application for the said 4 shipping bills. Hence, they are requesting to allow MEIS benefit against 4 shipping bills no. (i) 707644 dated 23.10.2019, (ii) 707175 dated 25.05.2018, (iii) 699736 dated 25.03.2018 and (iv) 699980 dated 04.02.2018.

**Decision:** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against 4 Shipping Bill No.(i) 707644 dated 23.10.2019, (ii) 707175 dated 25.05.2018, (iii) 699736 dated 25.03.2018 and (iv) 699980 dated 04.02.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ CLA-New Delhi/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 31 M/s. Phoenix Lamps Ltd., Noida**
F. No.HQRPRCAPPLY00077137AM21
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.(i) 0020540 dated 23.11.2016 and (ii) 0021535 dated 07.12.2016.**

This is the referred case of PRC Meeting No.06/AM22 dated 13.07.2021 (case No.21) wherein the Committee has decided to refer the case to EDI-Division for its examination and resolution. The applicant stated that they M/s. Phoenix lamps Limited (presently known as M/s. Suprajit Engineering Limited) is a SEZ unit under NSEZ Noida. They have applied for MEIS authorization against the 3 Shipping Bill

No.(i) 0020540 dated 23.11.2016 INNDA6 2885991.00 41/21/090/80248/AM18 (ii) 0021535 dated 07.12.2016 INNDA6 4197947.00 41/21/090/80240/AM18 and (iii) 0005611 dated 03.04.2017 INNDA6 2470175.00 41/21/090/80741/AM18. They submitted the above mentioned file for the MEIS claim but after submission, they came to know that there was a clerical error in the file against the above stated shipping bills. So, they requested the NSEZ department to grant them non-utilization letter against them and the NSEZ department had issued the non-utilization certificate. Further, they had submitted the non-utilization certificate along with covering letter in DGFT head office requesting them to release the said 3 shipping bills. The DGFT office released only one of the three shipping bill i.e. 0005611 dated 03.04.2017 which they have filed again and received the MEIS claim, but when the remaining two shipping bills were released they got time barred because of Covid-19 pandemic and they are unable to claim the MEIS on these remaining two shipping bills. Hence, requested to consider these 2 Shipping Bill No.0020540 & 0021535 and allow them to file the claim again and grant them the duty scrip.

**Decision**: The Committee went through the statements made by the firm along with comments received from EDI-division and discussed the case at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 32 M/s. Esco Couplings & Transmissions Pvt. Ltd., Bengaluru**
F. No. HQRPRCAPPLY00302521AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 44 shipping bills pertains to the period June 2020 to September 2020.**

The applicant stated that they are the manufacturer exporter of engineering products i.e. couplings. They import the inputs from their parent company then manufacture and re-export to the parent company. They have both payable for import and receivables for export against the parent company, therefore has sought set off import payment against export receivables as per Para No.C-24 of RBI master direction for exports of goods and services. The application was routed through their AD bank for permission from RBI which is awaited. Hence, they are requesting to allow MEIS benefit against the 44 shipping bills for which the generation of e-BRC due to set off application is delayed.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 33 M/s. Asian Star Enterprise, Kolkata**
F. No.HQRPRCAPPLY00310695AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 7 Shipping Bill No.(i) 705313 dated 31.03.2018, (ii) 0705751 dated 19.07.2017, (iii) 0705934 dated 22.03.2018, (iv) 705982 dated 10.05.2018, (v) 705282 dated 17.05.2018, (vi) 705380 dated 21.05.2018 and (vii) 705497 dated 23.05.2018.**

The applicant stated that they have exported their goods in the year 2017-18 and 2018-19 and realized the payment within the due time. But the bank did not issue the e-BRC on time and uploaded the e-BRC in the December 2021 which was after 3 years from the date of exports. Therefore, they could not able to file their MEIS application for the said shipping bills. Hence, they are requesting to allow MEIS benefit of 7 Shipping Bill No.(i) 705313 dated 31.03.2018, (ii) 0705751 dated 19.07.2017, (iii) 0705934 dated 22.03.2018, (iv) 705982 dated 10.05.2018, (v) 705282 dated 17.05.2018, (vi) 705380 dated 21.05.2018 and (vii) 705497 dated 23.05.2018.

**<u>Decision:</u>** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against above mentioned 7 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Kolkata/ PC-3/EGTF for necessary updation in the System)**

**Case No. 34 M/s. Sanjivani Paranteral Ltd., Mumbai**
F. No.HQRPRCAPPLY00315360AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against Shipping Bill No.9196412 dated 01.08.2016.**

The applicant stated that they had done a shipment of "Capreomycin Injection" to Russia vide shipping bill no.9196412 dated 01.08.2016. Due to financial crunches of overseas buyer they haven't made their payment on time and after the long follow-up with the buyer, they received the payment on 09.11.2020 i.e. beyond the time limit of 3 years. The e-BRC against the same was uploaded by bank on 04.01.2022. After the availability of e-BRC they were trying to file the MEIS application but they were getting the value as Nil. Hence, they are requesting to allow MEIS benefit against shipping bill no.9196412 dated 01.08.2016 without any late cut.

**<u>Decision:</u>** The Committee examined the case on the basis of justification submitted by the firm and it decided to defer the case for further detailed examination in the matter. Thereafter the case may be brought back again before PRC for a decision.

**(Action: Applicant)**

**Case No. 35 M/s. Sanchita Marine Products Pvt. Ltd., Mumbai**

F. No.HQRPRCAPPLY00314579AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 8 Shipping Bill No.(i) 1396660 dated 25.06.2015, (ii) 2464760 dated18.08.2015, (iii) 3842030 dated 30.10.2015, (iv) 5952423 dated 19.02.2016, (v) 6210139 dated 02.03.2016, (vi) 7844305 dated24.05.2016, (vii) 8299082 dated 16.06.2016 and (viii) 8412124 dated 22.06.2016.**

The applicant stated that they are manufacturer exporter of fish marine products, and regularly applying for MEIS benefit, in above said shipping bill payment were realize and but e-BRC were uploaded by the bank was seen as used when they trying to file application. And they approached to bank for the reason but back says they don't have any control once e-BRC is issued then they approached to RA, Mumbai office for rectification but they says approached to bank. Enclosing herewith copy of printout showing at that time it was used. And actually it wasn't used as shipping bill was shown as available. They made lot of rounds to both the organization, and then they came to know that due to technical error it was seen as used. There after lockdown was started and due to shortage of staff as there was restriction on traveling in Mumbai they could not able to file claim. Then DGFT has closed the window for filing of claim. In actual it wasn't used nor were they able to file to claim. Now the error has gone and e-BRCs are seen as available for claim but they cannot make application as it value shows 00 in above e-com reference. Hence, they are requesting toallow MEIS benefit against the above mentioned Shipping Bills.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 36 M/s. Sanchita Marine Products Pvt. Ltd., Mumbai**
F. No.HQRPRCAPPLY00322631AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against Shipping Bill No.7356846 dated 29.04.2016.**

They made the shipment to Vietnam of Vannamei Shrimp in Frozen form vide S/Bill no. 7356846 dated 29.04.2016. they received payment in time on 05.07.2016 (in 6 months), But Bank has uploaded BRC on 12.01.2022. After availability of e-BRC on DGFT server. They are trying to apply for MEIS. But they are getting MEIS value as 00. They therefore request to please allow them to file the claim for MEIS as their e-BRC is uploaded late by the Bank on 12.01.2022. But Payment received in time. They therefore request to please approve their request for applying MEIS without late cut at the earliest as last date of submission is 31.01.2022.

**Decision:** The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against Shipping Bill No.7356846 dated 29.04.2016without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA- Mumbai/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 37 M/s. Sanchita Frozen Foods Pvt. Ltd., Mumbai**
F. No.HQRPRCAPPLY00315368AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 15 shipping bills for year 2015-16 and 1 shipping bill for year 2016-17.**

The applicant stated that they are manufacture exporter of fish and fish marine products, and regularly applying for MEIS benefit. In the said shipping billspayment were realized and but e-BRC were uploaded by the bank was seen as used when they trying to file application. And they approached to bank for the reason but bank says they don't have any control once e-BRC is issued then they approached to RA, Mumbai for rectification but they says approached to bank. They came to know that due to technical error it was seen as used. Thereafter lockdown was started and due to shortage of staff as there was restriction on traveling in Mumbai they could not able to file claim. Then DGFT has closed the window for filing of claim. In actual it wasn't used nor they were able to file to claim. Now the error has gone and e-BRCs are seen as available for claim but they cannot make application as it value shows "00".Hence they requesting to allow MEIS benefit of 15 shipping bills for year 2015-16 and 1 shipping bill for year 2016-17.

**<u>Decision</u>:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 38 M/s. Atlas Machines (India), Mumbai**
F. No.HQRPRCAPPLY0094844AM21
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 5019980 dated 27.03.2017, (ii) 5020551 dated 27.03.2017 and (iii) 6395295 dated 30.05.2017.**

The applicant stated that as per standard procedure for filing a MEIS application, they submitted the same online along with the required documents. However, their claim amount was kept as NIL i.e. 0.00. On checking the same, it was found that the last date of filing the application was in May 2020. But on realistic grounds, they could not do the same as they received the copy of BRC only on 16.12.2020. The delay caused by the bank was due to lock down, owing to the global pandemic of Covid-19. Hence, they are requesting to allow MEIS benefit against 3 Shipping Bill



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No.(i) 5019980 dated 27.03.2017, (ii) 5020551 dated 27.03.2017 and (iii) 6395295 dated 30.05.2017.

**Decision:** The Committee examined the case on the basis of justification submitted by the firm and it decided to defer the case for further detailed examination in the matter. Thereafter the case may be brought back again before PRC for a decision.

**(Action: Applicant)**

**Case No. 39 M/s. Amico Pharma, Mumbai**
F. No.HQRPRCAPPLY00317769AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 6427990 dated 31.05.2017, (ii) 7037494 dated 29.06.2017, (iii) 7301933 dated 12.07.2017 and (iv) 7514725 dated 21.07.2017.**

The applicant stated their MEIS application was not accepted through the online system due to the delay of banks realization date (e-BRC) for the export reference e-Com No.03/10/000/83100/0721/5299 dated 16.01.2022 for the above 4 shipping bills. The exports are affected during the FY 2017 and they had already received the foreign exchange in time and all the document was submitted on 09.09.2017 to their bankers Indian Bank, Nariman Point, Mumbai to get the bank's realisation date to obtain the export against incentive. But there is same technical error in their bankers server. They obtained the e-BRC on 12.01.2021 and realization date 17.05.2017, 02.06.2017, 07.07.2017 and 02.06.2017. However, as their application was not accepted in online system, they contacted their bankers and asked them to help them in the matter. However, they issued a certification (letter) stating the reason for the delay of the issuance of e-BRC in time. Hence, they are requesting to allow MEIS benefit against above 4 Shipping Bills.

**Decision:** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against 4Shipping Bill No.(i) 6427990 dated 31.05.2017, (ii) 7037494 dated 29.06.2017, (iii) 7301933 dated 12.07.2017 and (iv) 7514725 dated 21.07.2017 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ RA-Mumbai/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 40 M/s. General Export Enterprises, Mumbai**
F. No.HQRPRCAPPLY00317796AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 7491400 dated 20.07.2017, (ii) 7645039 dated 27.07.2017, (iii) 7645041 dated 27.07.2017, (iv) 8231030 dated 24.08.2017 and (v) 9663901 dated 02.11.2017.**

The application stated that their exports are affected during the FY 2017 and they had already received the foreign exchange in time and all the documents were submitted on 06.11.2017 and 05.09.2017 for the above 5 shipping bills to their bankers, Indian Bank, Nariman Point, Mumbai to get the bank's realization date to obtain the export against incentive. But there is same technical error in their bankers server. They obtained the e-BRC on 12.01.2021 and realization date 11.07.2017, 17.07.2017, 13.12.2017 and 04.10.2017. But as their application was not accepted in online system they contacted their bankers and asked them to help them in the matter. However, they issued a certification (letter) stating the reason for the delay of the issuance of e-BRC in time. Hence, they are requesting to allow MEIS benefit against the above Shipping Bills.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against 5 Shipping Bill No.(i) 7491400 dated 20.07.2017, (ii) 7645039 dated 27.07.2017, (iii) 7645041 dated 27.07.2017, (iv) 8231030 dated 24.08.2017 and (v) 9663901 dated 02.11.2017without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai / PC-3/EG&TF for necessary updation in the System)**

**Case No. 41** **M/s. Jai Gurudev Industries & Warehousing, Jalgaon**
F. No.HQRPRCAPPLY00317839AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 6515972 dated 04.06.2017, (ii) 6788538 dated 16.06.2017 and (iii) 7339606 dated 13.07.2017.**

The applicant stated their MEIS application was not accepted through the online system due to the delay of banks realization date (e-BRC) for the export reference eCom No.03/07/072/89400/0754/1499 dated 30.12.2021 for the above 3 shipping bills. The exports are affected during the FY 2017 and they had already received the foreign exchange in time and the entire document was submitted on 27.10.2017, 27.10.2017 and 23.11.2017 to their bankers Indian Bank, Nariman Point, Mumbai to get the bank's realisation date to obtain the export against incentive. But there is same technical error in their bankers server. They obtained the e-BRC on 09.03.2020, 12.01.2021, 12.01.2021 and realization date 28.06.2017, 11.07.2017 and 29.08.2017. However, as their application was not accepted in online system they contacted their bankers and asked them to help them in the matter. However, they issued a certification (letter) stating the reason for the delay of the issuance of e-BRC in time. Hence, they are requesting to allow MEIS benefit against above 3 Shipping Bills.

**Decision:** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against 3 shipping bill No.(i) 6515972 dated 04.06.2017, (ii) 6788538 dated 16.06.2017 and (iii) 7339606 dated 13.07.2017without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 42 M/s. INOXPA India Pvt. Ltd., Pune**
F. No. HQRPRCAPPLY00276773AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against File No.27/21/90/80034/AM18 imposing applicable late cut based on the 1st online submission date for the reactivated shipping bills for the F.Y. 2015-16.**

The applicant stated that the MEIS benefit is applicable to their products from FY 2015-16. As per para 3.06(b)(ii) of HBP 2015-20 and Appendix 1A, the jurisdictional office of their company being EOU unit is DC SEEPZ-SEZ Mumbai. They had inadvertently submitted initial 2 MEIS applications to RA, Pune office instead of DC SEEPZ-SEZ Office. RA, Pune had printed the scrips but not issued those scrips to them and directed them to apply to DC office. Accordingly, they had submitted their application the office of DC SEEPZ-SEZ but got rejection letter for the reason that authorization printed for all the shipping bills and also for the requirement of confirmation from RA, Pune about no authorization issued. Since RA Pune office had verbally informed that the rejection letter date 01.07.2016 itself is sufficient evidence about non-issuance of scrip to the company and no separate letter will is issued. As such, it was not in their control to submit confirmation letter from RA Pune office. However, they had clarified this fact to the office of DC SEEPZ-SEZ. However, DC had rejected their application due to non-submission of required compliance about said confirmation. The subject shipping bills were related to April & May 2015. The SEEPZ-SEZ had issued a rejection letter in May 2018 and therefore the re-application of subject shipping bills was possible only after May 2018 (after 3 years). Since, the system was applying late cut on the basis of second online submission date and not as per first online submission date. Therefore all the shipping bills were time barred at the time of re-application. The submission to incorrect jurisdiction RA has been done inadvertently and it should be considered as their procedural lapse. The various technical problems viz. status appearing authorization printed for all the shipping bills and imposing of 100% late cut by the system on reactivated shipping bills etc. were beyond their control and they had followed the steps as per Trade Notice No.36 dated 09.10.2019. Hence, they are requesting to allow MEIS benefit against File No.27/21/90/80034/AM18 imposing applicable late cut based on the 1st online submission date for the reactivated shipping bills for the F.Y. 2015-16.

**Decision:** The Committee examined the statements made by the firm and noted that there is merit in the case as firm has been made to shuffle between two authorities (RA Pune and SEZ on account of jurisdiction and Scrips issued have been cancelled) and accordingly decided to allow the benefit of MEIS to the firm against the shipping bills pertaining to the period 2015-16 against which scrips were issued by RA, Pune and cancelled thereafter. SEEPZ-SEZ, Mumbai may accept the application (File no.27/21/90/80034/AM18) and process the case. Late cut, if any, on the entitlement will be decided taking the date of submission of original application in RA, Pune as the date of application. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ DC SEEPZ-SEZ, Mumbai//EG&TF for necessary updation in the System)**

**Case No. 43 M/s. Ronak Beautycare Pvt. Ltd., Vadodara**
F. No.HQRPRCAPPLY00323590AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 5334503 dated 04.06.2018, (ii) 5489817 dated 11.06.2018, (iii) 5510287 dated 12.06.2018 and (iv) 5510282 dated 12.06.2018.**

This is review of PRC Meeting No.19/AM22 dated 30.12.2021 (Case No.32), wherein the Committee rejected the case. The applicant stated that during the year 2020 there was continue problem in the DGFT Server. Hence, they are facing difficulties to file the online application. They have several times sent mails to the NIC to sort out the issue which they were facing while filing the application. Thereafter during the year 2021 the MEIS application were kept on hold and hence the submission of application remained pending. Secondly, there were frequent lockdown during Covid-19 Pandemic and work from home, due to which they could not file the MEIS. Thus, the problem faced by them was beyond their control. Further stated that the payment has been realized within 3 years from the date of exports.

**Decision:** The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to maintain rejection of the earlier decision of PRC in its Meeting No.19/AM21 dated 30.12.2021(Case no.32) as the same was found to be without any merit.

**(Action: Applicant)**

**Case No. 44 M/s. Bengal Quality Metal Products Pvt. Ltd., West Bengal**
F. No.HQRPRCAPPLY00324435AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 1339260 dated 05.12.2017, (ii) 2219057 dated 16.01.2018, (iii) 3350423 dated 08.03.2018 and (iv) 3819422 dated 28.03.218 pertaining to F.Y. 2017-18 and 1 Shipping Bill No.5190251 dated 29.05.2018 pertaining to F.Y. 2018-19.**

The applicant stated that all the above 4 shipping bills have been realized within time frame but their banker has uploaded the relevant e-BRCs only and after completion of 3 years, as such entitlement value coming as ZERO value in MEIS application for the same. BRC uploaded by their bank of Shipping No.(i) 1339260 dated 05.12.2017 on 17.08.2021, (ii) 2219057 dated 16.01.2018 on 12.01.2021, (iii) 3350423 dated

08.03.2018 on 18.11.2021(iv) 3819422 dated 28.03.218 on 31.12.2021 (eCom No.02/11/010/38300/0733/0321 dated 24.09.2021) and (v) No.5190251 dated 29.05.2018 on 15.11.2021 (eCom No.02/11/010/38300/0756/3818 dated 12.01.2022). Due to delayed in uploading the BRCs by their bank they were unable to file the MEIS application against these shipping bills. As such in the light of facts as reflecting that relevant documents eBRCs were uploaded by bank after 3 years and situation and circumstances are beyond their control. Hence, they are requesting to allow MEIS benefit of above mentioned 4 Shipping Bills pertaining to F.Y. 2017-18 and 1 Shipping Bill pertaining to F.Y. 2018-19.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against above mentioned 5 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Kolkata / PC-3/EG&TF for necessary updation in the System)**

**Case No. 45 M/s. Magellan Aerospace (Tumkur) Pvt. Ltd., Tumkur**
F. No.HQRPRCAPPLY00302509AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 424 shipping bills pertaining to the period May 2016 to June 2018.**

The applicant stated that they are manufacturer and exporter of engineering goods and have been claiming MEIS benefit. The E-BRCs for the 424 shipping bills were uploaded by the bank after 3 years expiry of the shipping bills from LEO date. Their banker State Bank of India, Axis Bank and HSBC Bank delayed the process due to the migration of accounts from the branch and system related issues. With the continuous and repeated follow-up with the regional office of the bank, the E-BRCs for said 424 shipping bills were generated. The delay in the generation of E-BRC was due to the fact that, they were with State Bank of Mysore and on merger with State Bank of India, the export documents which were already submitted to State Bank of Mysore was not traceable for some time and on repeated follow-up and submission of duplicate copies, the State Bank of India took up the case for uploading. The process further delayed due to a technical issue in the migration of data from SBM to SBI for online E-BRC and also physical traceability of hard copies of the documents. Hence, they are requesting to allow MEIS benefit against 424 shipping bills whose realization has happened within 3 years from the LEO dateand the e-BRCs were uploaded by the bank after 3 years.

**Decision:** The Committee went through the submission made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against the 424 shipping bills pertaining to the period May

2016 to June 2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA- Bangalore/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 46 M/s. Aptiv Connection Systems India Pvt. Ltd., Kerala**
F. No.HQRPRCAPPLY00302602AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 30 shipping bills pertaining to year 2020-2021 inadvertently market as "N" instead of "Y".**

The applicant stated that against the said shipping bills they have received payments on time from their buyers and the E-BRCs have also been uploaded by their bankers. However due to oversight their CHA while generating shipping bills ticked reward scheme as "NO" instead of "YES" due to which these shipping bills could not be transmitted to DGFT site and they are not able to file and utilize the benefit of MEIS. However, they continuously followed up with the Customs Authority to get the shipping bills corrected to read reward scheme as "YES" and the Customs Authority have manually amended the reward scheme as "YES". Hence, they are requesting to allow MEIS benefit against 30 shipping bills pertaining to year 2020-2021 inadvertently market as "N" instead of "Y".

<u>**Decision**</u>: The Committee discussed the case at length observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

**(Action: Applicant)**

**Case No. 47 M/s. Mikrotek Machines Ltd., Bangalore**
F. No.HQRPRCAPPLY00330687AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 52 shipping bills pertaining to year 2016-17, 2017-18 and 2018-19.**

The applicant stated that they are the manufacturer and exporter of Diamond Dies and have been claiming MEIS benefit. For 25 shipping bills, the E-BRC was uploaded by the bank after the eligible period primarily due to migration of account from the branch and system related issue in uploading the data by the bank. The realization was within stipulated period but the uploading was delayed which was



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beyond their control. Another 27 shipping bills also could not be applied for MEIS due to issues like short realization, BRC yet to be uploaded by the bank and E-BRC corrections. For these 27 shipping bills realization was within stipulated period. Hence, they are requesting to allow MEIS benefit against 52 shipping bills pertaining to year 2016-17,2017-18 and 2018-19.

**Decision:** The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length and observed that due to delay in uploading the BRCs by their banker firm has faced the problem which was beyond their control and decided to allow MEIS benefit against 25 Shipping Bills only ( as given in Statement I) without any late cut, whose realization has happened within 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of 3 years from the date of let export. The Committee did not allow the MEIS benefit against 27 Shipping bills which have not been uploaded by the bank till date. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Bangalore/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 48 M/s. Poddar Pigments Ltd., Jaipur**
F. No.HQRPRCAPPLY00331054AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against Shipping Bill No.5267149 dated 18.09.2020 where HS code was amended manually by the Customs.**

The applicant stated that the Customs has issued a manual certificate of amendment for correct HS code as 32049000 instead of incorrect HS code as 32061900 without correction in EDI system with confirmation that HS code correction in shipping bill could not be carried out in EDI system. Due to this they are unable to claim, benefit under MEIS scheme as per the entitlement of 3% on export product of above shipping bill. Hence, they are requesting to allow MEIS benefit against Shipping Bill No.5267149 dated 18.09.2020 where HS code was amended manually by the customs.

**Decision**: The Committee went through the submission made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

**(Action: PC-3 Division/Applicant)**

**Case No. 49 M/s. Clamp International, Bangalore**
F. No.HQRPRCAPPLY00331413AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 32 shipping bills pertaining to year 2016-17 & 2017-18 inadvertently marked "N" instead of "Y".**

The applicant stated that due to ignorance of CHA, around 32 shipping bills were filed with scheme reward as "NO" during the period 2016-17 & 2017-18. Subsequently they approach the Customs Authority for manual amendment of such shipping bills which was accepted and mended letter issued in June 2018. They were not familiar with above application procedure with this manual amendment and informally contacted RA, Bangalore. Hence, they are requesting to allow MEIS benefit against 32 shipping bills pertaining to year 2016-17 & 2017-18 inadvertently marked "N" instead of "Y".

**Decision**: The Committee discussed the case at length observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT , firm can approach PRC again.

**(Action: Applicant)**

**Case No. 50 M/s. Mahaan Exports, Mumbai**
F. No.HQRPRCAPPLY00337651AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 4145154 dated 11.04.2018, (ii) 4145129 dated 11.04.2018, (iii) 4162372 dated 12.04.2018, (iv) 4167154 dated 12.04.2018 and (v) 4168841 dated 12.04.2018.**

The applicant stated that there was a delay in receipt of payment due to the pandemic situation of Covid-19. In such a situation, there was adverse effect on the business. Also payment received for some shipping bills part payment, but there was delay in procedure of e-BRC generation due to pandemic situation. Therefore they are not able to file the claim in time 3 year of exports date. Hence, they are requesting to allow MEIS benefit against 5 Shipping Bill No.(i) 4145154 dated 11.04.2018, (ii) 4145129 dated 11.04.2018, (iii) 4162372 dated 12.04.2018, (iv) 4167154 dated 12.04.2018 and (v) 4168841 dated 12.04.2018.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length and decided to allow MEIS benefit against only 3 shipping bill No.(i) 4145154 dated 11.04.2018, (ii) 4145129 dated 11.04.2018, (iii) 4162372 dated 12.04.2018 without any late cut. The committee did not allow the MEIS benefit against balance 2 Shipping Bill No.4167154 dated 12.04.2018 and 4168841 dated 12.04.2018 as the same was found to be without any merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ RA-Mumbai / PC-3/EG&TF for necessary updation in the System)**

**Case No. 51 M/s. Deepmala Marine Exports, Veraval**
F. No.HQRPRCAPPLY00250799AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 8 Shipping Bill No.(i) 9341802 dated 16.10.2017, (ii) 9780900 dated 08.11.2017, (iii) 9900002 dated 14.11.2017, (iv) 9949996 dated 16.11.2017, (v) 9978833 dated 18.11.2017, (vi) 1207825 dated 29.11.2017, (vii) 1665475 dated 20.12.2017 and (viii) 1779747 dated 26.12.2017 for year 2017-18.**

The applicant stated that have made MEIS application for the above 8 shipping bills pertaining the FY 2017-18, but at that time due to some reason in HS code this selected shipping bills MEIS claim not processed from RA, Rajkot and they have issued disallowed certificate. They have tried to claim MEIS on that shipping bills many times but it did not work. And now they have again made MEIS file for these shipping bills. But in new application it shows them 100% cut. Hence, they are requesting to allow MEIS benefit against above 8 Shipping Bills.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

**(Action: Applicant)**

**Case No. 52 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00125424AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 8 Shipping Bill No.(i) 5979265 dated 20.02.2016, (ii) 4978638 dated 29.12.2015, (iii) 3558611 dated 14.10.2015, (iv) 4784045 dated 16.03.2017, (v) 3757153 dated 30.01.2017, (vi) 2253940 dated 16.11.2016, (vii) 9665997 dated 25.08.2016 and (viii) 9496484 dated 26.10.2017.**

The applicant stated that they could not claim the MEIS benefit as both shipping bill and BRC are not available at DGFT Portal. They have repeatedly followed up with Customs and NIC, however, issue remained unresolved. As the MEIS incentive involved is above Rs.5.69 lacs, requesting to allow them manually apply for MEIS scrip. As per FTP last date of filing for duty credit scrip is within period of 12 months or 3 months of uploading. However, these shipping bills are still not uploaded in DGFT portal. Hence, they are requesting to allow MEIS benefit against 8 Shipping Bill No.(i) 5979265 dated 20.02.2016, (ii) 4978638 dated 29.12.2015, (iii) 3558611 dated 14.10.2015, (iv) 4784045 dated 16.03.2017, (v) 3757153 dated 30.01.2017, (vi) 2253940 dated 16.11.2016, (vii) 9665997 dated 25.08.2016 and (viii) 9496484 dated 26.10.2017.
Firm has informed in later communications that these shipping bills have been transmitted on 30 and 31 October 2021.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission of Shipping bills by the Customs in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against above 8 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Secunderabad/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 53 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00156626AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 5Shipping Bill No.(i) 9345713 dated 02.05.2015, (ii) 9390518 dated 05.05.2015, (iii) 1689869 dated 09.07.2015, (iv) 5598205 dated 01.02.2016 and (v) 5612039 dated 02.02.2016.**

The applicant stated that they made Ecom application no.0288001079004910304 for MEIS scrip against the above 5 shipping bills. However at the time of payment and submission of application, the system did not allow them to proceed further. Subsequently the issue was raised with NIC and DGFT for resolution of the issue. For long time issues remained unresolved. They also raised issue through DGFT help desk. The reply received from DGFT contact center /help desk, which advised to make a request to PRC. Hence, they are requesting to allow MEIS benefit against 5 Shipping Bill No.(i) 9345713 dated 02.05.2015, (ii) 9390518 dated 05.05.2015, (iii) 1689869 dated 09.07.2015, (iv) 5598205 dated 01.02.2016 and (v) 5612039 dated 02.02.2016.

**Decision**: The Committee went through the submission made by the firm and decided to refer the issue to PC-3 Division/EG&TF for its examination and thereafter the matter will be brought back to PRC.

**(Action: PC-3 Division/EG&TF/Applicant)**

**Case No. 54 M/s. ITC Ltd., Chennai**
F. No.HQRPRCAPPLY00244978AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 07 shipping bills.**

The applicant stated that they are prompt in getting realization of export sale proceeds on periodical basis and compliant with FEMA rules. In case of MEIS application filing, they facing problem that certain shipping bills are not reflected in DGFT portal for making application for MEIS. These transactions involve MEIS benefit of Rs.2.60 lacs. E-BRC and shipping bill upload have been done within the timelines by the bank and Customs department. However, since the shipping bills are not reflected in DGFT portal, they are unable to file MEIS application. Hence, they are requesting to allow MEIS benefit against 07 Shipping Bill No.(i) 2326984 dated 20.01.2018, (ii) 1951268 dated 02.01.2018, (iii) 1951246 dated 02.01.2018, (iv) 1951245 dated 02.01.2018, (v) 1951262 dated 02.01.2018, (vi) 1951256 dated 02.01.2018 and (vii) 1766870 dated 22.12.2017 without any late cut.

**Decision:** The Committee observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT and are available to the applicant for applying, no further action is possible at DGFT end. Accordingly committee discussed the case at length and rejected the request of the firm.

**(Action: Applicant)**

**Case No. 55 M/s. ITC Ltd., Chennai**
F. No.HQRPRCAPPLY00244947AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 15 shipping bills.**

The applicant stated that they are prompt in getting realization of export sale proceeds on periodical basis and compliant with FEMA rules. In the case of MEIS application filing, they have faced problem that shipping bills are not getting uploaded in DGFT portal by Customs department on regular basis. Despite of their repeated follow up, Customs department had uploaded shipping bills only after expiry shipping bills (3 years) for the purpose of MEIS. When the shipping bills are uploaded, they have tried to apply for MEIS license but portal did not allow them to make an application for the period involved. These transactions involve MEIS benefit of Rs.9.65 lacs. Hence they are requesting to allow MEIS benefit against 15 Shipping Bill No.(i) 4227578 dated 21.11.2015, (ii) 4580355 dated 08.12.2015, (iii) 5542625 dated 29.01.2016, (iv) 5836363 dated 13.02.2016, (v) 6598018 dated 21.03.2016, (vi) 8486986 dated 25.06.2016, (vii) 1321804 dated 28.09.2016, (viii) 3019865 dated 23.12.2016, (ix) 6809765 dated 17.06.2017, (x) 6911145 dated 22.06.2017, (xi) 8362051 dated 31.08.2017, (xii) 8992476 dated 29.09.2017, (xiii) 9836580 dated 28.05.2015, (xiv) 6743153 dated 29.03.2016 and (xv) 6813704 dated 31.03.2016 without any late cut.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission of shipping bills by the Customs in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against above mentioned 15 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/ RA-Chennai/ PC-3/EG&TF for necessary updation in the System)**

**Case No. 56 M/s. ITC Ltd., Chennai**
F. No.HQRPRCAPPLY00244997AM22

Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 04 shipping bills.**

The applicant stated that they are prompt in getting realization of export sale proceeds on periodical basis and compliant with FEMA rules. They have generated certain ecom applications for MEIS benefit in the DGFT portal. When they wanted to submit the file and pay applicable fee, the ecom files are not getting reflected in DGFT portal. These transactions involve MEIS benefit of Rs.1.41 lacs. Hence, they are requesting to allow MEIS benefit against 04 Shipping Bill No.(i) 8750910 dated 01.04.2015, (ii) 2532410 dated 31.01.2018, (iii) 5686347 dated 26.04.2017 and (iv) 2503349 dated 20.08.2015 without any late cut.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

**(Action: Applicant)**

**Case No. 57 M/s. ITC Ltd., Chennai**
F. No.HQRPRCAPPLY00245113AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against Shipping Bill No.9880442 dated 05.06.2015.**

The applicant stated that they are prompt in getting realization of export sale proceeds on periodical basis and compliant with FEMA rules. While filing MEIS application, they have found that the BRC issued against subject shipping bill is not getting reflected in DGFT portal. Since BRC is a pre-requisite to file MEIS application, they are unable to get MEIS benefit. They have obtained the e-BRC within time limit (3 years from the date of shipping bill). As far as the export realization and BRC are concerned there was no de-fault from exporter. The MEIS application could not be filed only on account of technical issue with DGFT Portal. These transactions involve MEIS benefit of Rs.0.93 lacs. Hence, they are requesting to allow MEIS benefit against Shipping Bill No.9880442 dated 05.06.2015without any late cut.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 58 M/s. ITC Ltd., Chennai**
F. No.HQRPRCAPPLY00244934AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 8 shipping bills for which E-BRC was delayed by Bank.**

The applicant stated that they could not be claimed the MEIS benefit as the e-BRCs were issued by banker after 3 years. These transactions involve MEIS benefit of Rs.2.85 lacs. Bank has not issued e-BRC despite of their follow up letters, meeting with AGM and their visits to bank on periodical basis. Hence, they are requesting to allow MEIS benefit against 8 Shipping Bill No.(i) 1783914 dated 14.07.2015, (ii) 4647578 dated 09.03.2017, (iii) 5053063 dated 28.03.2017, (iv) 6519359 dated 05.06.2017, (v) 7424793 dated 19.07.2017, (vi) 3552121 dated 17.03.2018, (vii) 5839320 dated 27.06.2018 and (viii) 6128981 dated 27.02.2016 without any late cut.

__Decision:__ The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against above mentioned 8 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Chennai / PC-3/EG&TF for necessary updation in the System)**

**Case No. 59 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00260906AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.3373113 dated 05.10.2015 and 3855884 dated 29.03.2018.**

The applicant stated that they have been exporting their products Paper and Paper boards under MEIS scheme as per Exim policy. For the above 2 shipping bills they could not apply for MEIS scrip as BRC was not uploaded. Even as on today, BRC for these shipping bills are not available in DGFT portal. We followed up on this with bank however in spite of bank confirming transmission of BRC the same is not visible in DGFT portal. It seems there is a technical error and hence they are requesting to allow to allow MEIS benefit against 2 Shipping Bill No.3373113 dated 05.10.2015 and 3855884 dated 29.03.2018.

__Decision__: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

**(Action: Applicant)**

**Case No. 60 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00261149AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow manual MEIS benefit against 14 shipping bills pertaining to year 2016-17.**

The applicant stated that during the year 2016-17 they were eligible for MEIS for 1265 shipping bills. They applied for MEIS scrip against all shipping bills made and also received, except for 14 Shipping Bills. They could not make application for these shipping bills due to some system issue. 4 out of 14 shipping bills (4368569 dated 27.11.2015, 8306605 dated 16.06.2016, 8552775 dated 29.06.2016 and 8413449 dated 22.06.2016) they added them to repository, but could apply. For the remaining 10 shipping bills they could not even add them to repository to make an application under MEIS. During the period June 2016 to September 2017 they made several applications under MEIS, but could not apply for these shipping bills, though the shipping bills shows available in DGFT portal. Hence, they are requesting to allow manual MEIS benefit against 14 shipping bills pertaining to year 2016-17.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 61 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00314701AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against Shipping Bill No.7177904 dated 20.04.2016.**

The applicant stated that they are exporting their products paper and paper boards under MEIS scheme as per Exim policy. They could not apply MEIS scrip for the subject shipping bill due to technical issue. They attached shipping bill and BRC to a specific ECOM application (02/88/001/07900/0485/7573) but the same does not show in the final application (Application No.09/54/090/81148/AM17 dated 05.12.2016). They were also not issued MEIS scrip for this shipping bill against above application. They have raised this issue with NIC, however, it is still unresolved. There seem to be a technical issue. Hence, they are requesting to allow MEIS benefit against Shipping Bill No.7177904 dated 20.04.2016.

**Decision:** The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

**(Action: Applicant)**

**Case No. 62 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00314723AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 41 shipping bills pertaining to the period June 2015 to September 2015 inadvertently marked as "N" instead of "Y".**

The applicant stated that they were denied issuance of MEIS scrip as the intent was "NO". All these shipping bills pertained to the period June 2015 to September, 2015. However, as per PN 47/2015-20 dated 08th December, it was mentioned in the incentive will be given if intent is mentioned as "NO" for this period. Hence, they are requesting to allow MEIS benefit against 41 shipping bills pertaining to the period June 2015 to September 2015 inadvertently marked as "N" instead of "Y".

<u>**Decision:**</u> The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Secunderabad, as to why MEIS were denied to the applicant in spite of Trade Notice 47/2015-20 dated 8.12.2015.

**(Action: RA, Secunderabad /Applicant)**

**Case No. 63 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00314766AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.4279080 dated 18.04.2018 and 7270050 dated 31.08.2018.**

The applicant stated that they are exporting their products paper and paper boards under MEIS scheme as per Exim policy. For the subject shipping bills they could not apply due to technical reasons, non-transmission of shipping bill to DGFT portal. They approached NIC/DGFT helpdesk for resolution, however, the issue remained unresolved. Hence, they are requesting to allow MEIS benefit against 2 Shipping Bill No.4279080 dated 18.04.2018 and 7270050 dated 31.08.2018.

<u>**Decision**</u>: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 64 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00314894AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.9326155 dated 30.04.2015 and 9647369 dated 19.05.2015.**

The applicant stated that they are exporting their products paper and paper boards under MEIS scheme as per Exim policy. They made application for MEIS scrip for subject shipping bills vide application no.09/54/090/81080/AM17 and 09/54/090/80025/AM18 respectively. However MEIS incentive was denied as the shipping bills read intent "NO". They would like to highlight that these shipping bills pertain to the period April 2015 and May 2015 where vide PN No.47/2015-20 dated 08.12.2015 it was mentioned that incentive will be given irrespective of intent mentioned in the shipping bill. Hence, they are requesting to allow MEIS benefit against 2 Shipping Bill No.9326155 dated 30.04.2015 and 9647369 dated 19.05.2015.

**Decision:** The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Hyderabad before taking final decision.

**(Action: Applicant/RA-Hyderabad)**

**Case No. 65 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00317605AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 3 Shipping Bill No.4368569 dated 28.11.2015, 8306605 dated 16.06.2016 and 8552775 dated 29.06.2016.**

The applicant stated that they are exporting their products paper and paper boards under MEIS scheme as per Exim policy. They made exports during the period 2015-16 vide above 3 shipping bills. These shipping bills though uploaded in DGFT portal and added to repository but could not make application due to system related issue. In the screen, it clearly shows that the 3 shipping bills were added to repository, however could not proceed further to make ECOM and apply. There has been system related issues as they could not made application. Hence, they are requesting to allow MEIS benefit against 3 Shipping Bill No.4368569 dated 28.11.2015, 8306605 dated 16.06.2016 and 8552775 dated 29.06.2016.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 66 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00317687AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.3764980 dated 27.10.2015 and 4765331 dated 17.12.2015.**

The applicant stated that they are exporting their products paper and paper boards under MEIS scheme as per Exim policy. They have made export vide the above subject shipping bills. These shipments were supposed to be under MEIS scheme, however at the time of filing shipping bill intent mentioned was "NO". This was inadvertent error by the clearing agent as the value of MEIS incentive is high at Rs.184308/-. Hence, they are requesting to allow MEIS benefit against 2 Shipping Bill No.3764980 dated 27.10.2015 and 4765331 dated 17.12.2015.

**Decision**: The Committee examined the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

**(Action: Applicant)**

**Case No. 67 M/s. ITC Ltd., Secunderabad**
F. No.HQRPRCAPPLY00325599AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 6 Shipping Bill No.(i) 1825468 dated 16.07.2015, (ii) 2055598 dated 27.07.2015, (iii) 2347008 dated 11.08.2015, (iv) 2635141 dated 26.08.2015, (v) 2635141 dated 26.08.2015 and (vi) 2596747 dated 25.08.2015 wherein inadvertently marked "N" instead of "Y".**

The applicant stated that they are exporting their products paper and paper boards under MEIS scheme as per Exim policy. For the above mentioned 6 shipping bills they were denied issuance of MEIS scrip as the intent was "NO". All these shipping bills pertain to June 2015 to September 2015. However, as per PN No.47/2015-20 dated 08th December, it was mentioned that the incentive will be given even if intent is mentioned as "NO" for this period. Hence, they are requesting to allow MEIS benefit against 6 Shipping Bill No.(i) 1825468 dated 16.07.2015, (ii) 2055598 dated 27.07.2015, (iii) 2347008 dated 11.08.2015, (iv) 2635141 dated 26.08.2015, (v) 2635141 dated 26.08.2015 and (vi) 2596747 dated 25.08.2015 wherein inadvertently marked "N" instead of "Y".

**Decision:** The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Hyderabad before taking final decision.

**(Action: Applicant/RA-Hyderabad)**

**Case No. 68 M/s. Aeons Global Packaging, Mumbai**
F. No.HQRPRCAPPLY00284236AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit and relaxing the conditions of Notification No.30/2015-2020 dated 01.09.2020.**

The applicant stated that as per Notification No.30/2015-20 dated 01.09.2020, they are not getting incentive (MEIS) because of the said notification says exports made during 01.09.2020 to 31.12.2020 any new IEC obtained on or after 01.09.2020 is not eligible for MEIS. But their IEC is issued on 07.08.2020. Their shipping bill date is 26.08.2020 but LEO date is after 01.09.2020 it is not purposely and their export under are placed before the notification. They place the export order on considering MEIS benefit also. Now, after making shipment if it is not allowing them, they are in heavy loose and they cannot stared in present export market. Hence, they are requesting to allow MEIS benefit and relaxing the conditions of Notification

No.30/2015-2020 dated 01.09.2020 as their IEC was obtained prior to the notification.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 69 M/s. Jem Impex, Mumbai**
F. No.HQRPRCAPPLY00325922AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 2 Shipping Bill No.8286526 dated 15.06.2016 and 4663968 dated 10.03.2017.**

The applicant stated that against the Shipping Bill No.8286526 dated 15.06.2016 they have not filed any claim for the incentive on exports made by them. The export proceeds against this shipping bill were received in parts, Eight (8) parts to be précised. Even till today one small remittance against the export against the said shipping bill is still not received. The last payment received by them was on 12.01.2021. One of the lockdown phases affected the working between April 5 to 15 June, 2021. Due to all these reasons and circumstances they could not file their claim.
In the other Shipping Bill No.4663968 dated 10.03.2017, they also have not filed in time. The sales /export proceeds of the consignment shipped under this shipping bill also came in parts, last payment being on 05.07.2017, badly affected. This affected their credit facilities they had from their local suppliers. For these and other such difficulties even for them claiming these small payments of incentives was affected. Hence, they are requesting to allow MEIS benefit against 2 Shipping Bill No.8286526 dated 15.06.2016 and 4663968 dated 10.03.2017.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 70 M/s. Ginni Filaments Ltd., Noida**
F. No.HQRPRCAPPLY00336063AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow FPS benefit against 7 Shipping Bill No.(i) 3216994 dated 10.06.2014, (ii) 3791924 dated 10.07.2014, (iii) 4652778 dated 27.08.2014, (iv) 4817897 dated 04.09.2014, (v) 3409886 dated 20.06.2014, (vi) 3901467 dated 16.07.2014 and (vii) 4199226 dated 01.08.2014.**

The applicant stated that they are exporting from Yarn to Garments. They have been earning the valuable foreign exchange for the country giving employment to more than 5000 people and continuously training them in skill development. In the above 7 shipping bills the E-BRCs have been uploaded by their bankers (SBI, Rajinder Nagar, New Delhi) after a period of considerable delay although realization has been done in time. The delay in uploading of E-BRCs by bank has resulted in a situation where the FPS claim is not being allowed by CLA-New Delhi. FPS claim was filed within 90 days of uploading of E-BRCs by bank. This has caused undue hardship to them and the rightful is being denied to them. Due to this inordinate delay at the end of their banker, they got helpless and were not able to file the FPS claim within the stipulated time as mentioned in Para 3.11.9 of HBP 2009-14. Hence, they are requesting to allow FPS benefit against 7 Shipping Bill No.(i) 3216994 dated 10.06.2014, (ii) 3791924 dated 10.07.2014, (iii) 4652778 dated 27.08.2014, (iv) 4817897 dated 04.09.2014, (v) 3409886 dated 20.06.2014, (vi) 3901467 dated 16.07.2014 and (vii) 4199226 dated 01.08.2014.

**Decision**: The Committee examined the statements made by the firm and noted that realization of proceeds was in 2014-15 and BRCs were uploaded in 2017. However firm is approaching PRC after more than 4 years of BRC uploading. It also observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 71 M/s. Technocraft Industries (India) Ltd., Mumbai**
F. No.HQRPRCAPPLY00358706AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 12 shipping bills pertaining to year 2017-18 & 2019-20 inadvertently marked "N" instead of "Y".**

The applicant stated that they filed for the MEIS benefit in the offline mode for 12 shipping bills. They were subsequently directed by the RA, Mumbai to approach the EDI of DGFT. Upon their request EDI on 30.12.2021 informed them that shipping bill related to exports from 01.04.2015 to 30.09.2015 where "N" has been declared in the reward item field are eligible are eligible for MEIS benefit. Shipping bill related to exports after 30.09.2015 are not eligible for MEIS benefit if "N" has been declared in the reward item field. Upon further requesting to reconsider their request, EDI system on 13.01.2022 informed them to approach policy division for the same. Hence, they are requesting to allow MEIS benefit against 12 shipping bills pertaining to year 2017-18 & 2019-20 inadvertently marked "N" instead of "Y".

**Decision**: The Committee discussed the case at length observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly committee discussed the case at length and rejected the request of the firm.

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However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

**(Action: Applicant)**

**Case No. 72 M/s. Amsar Goa Pvt. Ltd., Goa**
F. No.HQRPRCAPPLY00362140AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 74 shipping bills pertaining to year 2015-16, 2016-17 and 2017-18.**

The applicant stated that during the years 2015-16, 2016-17, 2017-18 they have made exports vide 74 shipping bills. 100% payment against all these shipments have been realized. At the time of introduction of MEIS Scheme, there were many confusions about the scheme. They were under the impression that their export product HS code was not eligible for claim under MEIS scheme and for eligible exports claim has to be filled within 1 year of exports. Off late to their real surprise when they realized that their export products HS code was eligible for MEIS claim, they made efforts to file application was 3 years which had lapsed. Covid-19 pandemic disruptions affected business activities for a very long time all over as a result of which they were not able to claim MEIS against their shipments made during the year 2017-18. Hence, they are requesting to allow MEIS benefit against 74 shipping bills pertaining to year 2015-16, 2016-17 & 2017-18.

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 73 M/s. Maity International, Kolkata**
F. No.HQRPRCAPPLY00366816AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 0705709 dated 18.03.2018, (ii) 0705616 dated 14.03.2018, (iii) 705826 dated 20.03.2018, (iv) 705983 dated 22.03.2018 and (v) 0705081 dated 25.03.2018.**

The applicant stated that all the above 5 shipping bills related to the Port INGJXB. They have received their payment within the time period but the bank issued the BRC in the month of January and February, 2022. It is the mistake of the bank. Therefore, they are requesting to allow MEIS benefit against 5 Shipping Bill No.(i) 0705709 dated 18.03.2018, (ii) 0705616 dated 14.03.2018, (iii) 705826 dated 20.03.2018, (iv) 705983 dated 22.03.2018 and (v) 0705081 dated 25.03.2018.

**Decision:** The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against above mentioned 5 shipping bills without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Kolkata / PC-3/EG&TF for necessary updation in the System)**

**Case No. 74 M/s. Apex Exports, Kolkata**
F. No.HQRPRCAPPLY00383994AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 4822851 dated 18.03.2017, (ii) 4735340 dated 15.03.2017, (iii) 4822779 dated 18.03.2017, (iv) 4923598 dated 23.03.2017 and (v) 4923600 dated 23.03.2017.**

The applicant stated that all the above 5 shipping bills were grossly short realized (only partially), because their foreign buyer, M/s NSI Inc., Gardena, CA 90248, USA, subsequently declared bankruptcy by the United States Bankruptcy Court, followed by actual liquidation and non-existence. They as an exporter made all possible efforts for realization of complete export proceeds, but could not be successful in their efforts. Subsequently, in the middle of 2019, i.e. around May, 2019, they applied to RBI for partial write-off of export receivables towards the non-realised amounts against all 5 shipping bills. In the meantime, as per the procedure, they also had submitted letters for extension of time limit twice, for realization of export proceeds through their bankers. Due to the above said circumstances, although they waited for almost more than 30 months for the export proceeds to be realised, thereby making all type of efforts on their part to do so except, the part values realised. In the beginning, they could not realize any further amount ultimately and since, the online server was not enabled to file the MEIS application thereafter, they could not file the MEIS online application within the statutory of 3 years time period, which ended in March 2020. Hence, they are requesting to allow MEIS benefits against above mentioned 5 Shipping Bills.

**Decision:** The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 75 M/s. Macbrout Engineering Pvt. Ltd., Goa**
F. No.HQRPRCAPPLY00362051AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 83 shipping bills pertaining to year 2015-16 (50 SB), 2016-17 (10 SB) & 2017-18 (23 SB).**

The applicant stated that during the years 2015-16, 2016-17, 2017-18 they have made exports vide 83 shipping bills. 100% payment against all these shipments have been realized. At the time of introduction of MEIS Scheme, there were many confusions about the scheme. They were under the impression that their export product HS code was not eligible for claim under MEIS scheme and for eligible exports claim has to be filled within 1 year of exports. Off late to their real surprise when they realized that their export products HS code was eligible for MEIS claim, they made efforts to file application was 3 years which had lapsed. Covid-19 pandemic disruptions affected business activities for a very long time all over as a result of which they were not able to claim MEIS against their shipments made during the year 2017-18. Few BRCs have been issued by their banker after the expiry of 3 years timeline and few others are currently under process of issuance. Hence, they are requesting to allow MEIS benefits against 83 shipping bills pertaining to year 2015-16 (50 SB), 2016-17 (10 SB) & 2017-18 (23 SB).

**Decision**: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

**(Action: Applicant)**

**Case No. 76 M/s. Isma Impex, Mumbai**
F. No.HQRPRCAPPLY00349140AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 36 time barred shipping bills pertaining to year 2015-16,2016-17 and 2017-18.**

The applicant stated that the delay in the realization of the payment was mainly due to the exports being made to the neighboring country Pakistan which has effect of political tensions and limited sanction of FFE remittance. Further, stated that due to delay in uploading the E-BRC by the Bank the submission of application within the time period specified was not possible, as online system does not permit uploading of the EDI shipping bills received from Customs Server for filing of MEIS application without linking of the E0BRC, as per the provisions of Para 3.01(b) of HBP 2015-20 read with para 3.04 of. Hence, they are requesting to relax the provisions of Para 3.15(a)(ii)(1) of HBP 2015-20 after taking into consideration the fact that the uploading of EDI shipping bills onto the DGFT Server is interlinked with the uploading of EDI shipping bills onto the DGFT Server by Customs as well as linking of E-BRC with the shipping bill based on which the calculation of reward is possible.

**Decision**: The Committee examined the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

**(Action: Applicant)**

**Case No. 77 M/s. Deutsche Labs Inc., Ahmedabad**
F. No.HQRPRCAPPLY00362336AM22
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 7 Shipping Bill No.(i) 4650602 dated 04.05.2018, (ii) 5441067 dated 08.06.2018, (iii) 5468523 dated 11.06.2018, (iv) 5490622 dated 11.06.2018, (v) 5476301 dated 11.06.2018, (vi) 5808208 dated 26.06.2018 and (vii) 5817634 dated 26.06.2018.**

The applicant stated that they could not make application due to most of the shipments were made to OFAC Countries and as such payment were realized from third parties located in different countries. It took much time by their banker to co-relate such payment against relevant invoices and upload E-BRC, since MEIS can only be claimed once banker is uploaded the E-BRCs. Further stated that due to Corona the payment were realized late and because of that BRC could not be generated on time. Now, they are in a position to make application for the above period, but the system does not permit them to make application. They have factored incentive in pricing. Hence, they are requesting to allow MEIS claim against the 7 Shipping Bill No.(i) 4650602 dated 04.05.2018, (ii) 5441067 dated 08.06.2018, (iii) 5468523 dated 11.06.2018, (iv) 5490622 dated 11.06.2018, (v) 5476301 dated 11.06.2018, (vi) 5808208 dated 26.06.2018 and (vii) 5817634 dated 26.06.2018.

**Decision**: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

**(Action: Applicant/ PC-3 division)**

**Case No. 78 M/s. Banco Products (India) Limited, Gujarat**
F. No. 01/60/162/22/AM21/PRC
Meeting No.02/AM23 held on 13.04.2022

**Subject: To allow MEIS benefit against 289 shipping bills pertaining to 2019 filed with "N" instead of "Y".**

This is review case of PRC Meeting Nc.05/AM21 dated 16.07.2020 (Case No.20), wherein the Committee rejected the case. The applicant stated that the amendment in the shipping bills which were erroneously filed with intent to claim benefit of MEIS as "N" instead of "Y". They have been manufacturing and exporting radiators since July 2012 from SEZ port (INBRS6), Waghodia, Vadodara, Gujarat. These exports were always made under the claim of MEIS benefit. Prior to 08.04.2019, the above SEZ port was a non-EDI port and accordingly, exports were made by filing manual shipping bills under the claim of MEIS benefit. Their goods office has always extended MEIS benefit without any dispute. On 08.04.2019, the above SEZ port was converted to EDI port. Accordingly, shipping bills for exports were filed electronically on the system which is maintained by NSDL Database Management Limited. During the period form 10.04.2019 to 27.07.2019, shipping bills filed for exports made by them, captured "MEIS" under the column for Exim Scheme Name and 36 under the column for Exim Scheme Code. However in the invoice – wise section shipping bills captured "N" instead of "Y" for reward scheme even though in the template file by them, they selected "Y" for all the invoices. On their scrutiny, they found that shipping bill has captured "Y" under reward scheme for the first invoice only and "N" for the balance invoice in that shipping bill. As a result of this, they were unable to claim the MEIS benefit. The above system glitch was brought to office knowledge vide their letter dated 13.09.2019 whereby they have requested to allow amendment in the shipping bills in order to claim MEIS benefit. Similar request was also made to NSDL Database management Limited and Export Promotion Council for EOUs and SEZs vide their letter dated 16.10.2019 and 02.10.2019. In response, Senior Manager, NSDL vide email dated 18.10.2019 communication to them that they have no issue in amending the file online DGFT does not accept such online amendment and accordingly, advised them to approach DGFT.

**Decision:** The Committee on the basis of representation submitted by the firm along with Court Order dated 15.12.2021 passed by the Hon'ble High Court of Gujarat, discussed the matter at length. It has been noted that the order states that – The respondent No.2 (PRC DGFT New Delhi) shall allow the amendment of those bills which had been uploaded online and if not feasible due to technical reasons, on accepting the original shipping bill, let the same be compared and avail the benefits on the strength thereof.

The Committee also noted that all 289 shipping bills are available in the DGFT's online repository. However, they have "No" marked in the rewards column of the shipping bills. It further noted that shipping bill is a document issued under the relevant provisions of the Customs Act and any amendment of a shipping bill, can be done by the Customs Authorities only, as per relevant provisions of the Customs Act and not by the DGFT. Accordingly, the Committee decided that the firm is allowed to submit a claim for MEIS for the impugned 289 shipping bills without late cut, subject to the condition that a suitable amendment certificate from concerned customs authorities, amending "No" to "Yes" for these 289 shipping bills is submitted.

**(Action: Applicant/PC 3 Division/RA-Vadodara)**

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